

**Table 7.7**  
**ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, BY STATE**  
 (In millions of dollars)

State	Actual fiscal 2014				Actual fiscal 2015				Estimated fiscal 2016						
	General fund	Federal funds	Other state funds	Total	General fund	Federal funds	Other state funds	Total	General fund	Federal funds	Other state funds	Total			
	Bonds	Bonds	Bonds	Bonds	Bonds	Bonds	Bonds	Bonds	Bonds	Bonds	Bonds	Bonds			
Total.....	\$245,467	\$51,402	\$41,668	\$2,486	\$341,023	\$262,706	\$50,938	\$42,548	\$1,869	\$358,061	\$270,873	\$53,542	\$44,131	\$2,796	\$371,342
Alabama .....	4,017	919	181	0	5,117	4,109	964	184	0	5,257	4,157	1,420	192	0	5,769
Alaska .....	1,359	210	33	0	1,602	1,405	214	33	0	1,652	1,391	228	53	0	1,672
Arizona.....	3,662	1,075	592	0	5,329	3,831	1,136	590	0	5,557	3,942	1,175	824	0	5,941
Arkansas.....	2,103	519	815	0	3,437	2,181	533	761	0	3,475	2,228	540	760	0	3,528
California.....	39,221	6,198	-152	1,054	46,321	46,212	6,519	-161	293	52,863	45,425	6,823	470	1,063	53,781
Colorado (a).....	3,199	594	4,169	0	7,962	3,357	591	4,675	0	8,623	3,477	628	4,598	0	8,703
Connecticut (b).....	3,040	475	2	628	4,145	3,277	489	2	528	4,296	3,332	525	5	896	4,758
Delaware.....	1,243	208	700	168	2,319	1,278	209	747	98	2,332	1,337	200	763	102	2,402
Florida.....	10,020	1,950	1,116	0	13,086	10,229	1,838	1,298	0	13,365	10,659	1,731	1,172	0	13,562
Georgia.....	7,597	2,385	349	239	10,579	8,129	2,321	367	273	11,090	8,670	2,436	368	272	11,746
Hawaii.....	1,537	303	49	0	1,889	1,582	241	68	0	1,891	1,680	227	62	0	1,969
Idaho.....	1,327	232	86	0	1,645	1,397	282	92	0	1,771	1,500	288	87	0	1,875
Illinois.....	6,681	2,217	41	0	8,939	6,545	2,123	242	0	8,910	6,447	2,294	485	0	9,226
Indiana.....	7,625	980	120	0	8,725	7,705	968	142	0	8,815	7,880	1,042	149	0	9,071
Iowa.....	2,864	439	67	0	3,370	3,006	447	73	0	3,326	3,094	476	60	0	3,648
Kansas.....	2,963	470	376	0	3,809	3,132	471	950	0	4,553	3,099	472	964	0	4,535
Kentucky.....	4,202	797	35	0	5,034	4,300	802	35	0	5,227	4,455	839	34	0	5,328
Louisiana.....	3,514	1,049	601	0	5,164	3,543	1,031	651	0	5,225	3,569	1,057	791	0	5,417
Maine.....	1,150	194	30	0	1,374	1,137	192	30	0	1,359	1,153	201	32	0	1,386
Maryland.....	5,690	1,044	406	0	7,140	5,857	1,051	403	0	7,311	5,954	1,096	402	0	7,452
Massachusetts.....	4,919	996	733	0	6,648	4,993	980	769	0	6,742	5,117	917	735	0	6,769
Michigan (c).....	1,85	1,704	11,288	0	13,177	72	1,686	11,669	0	13,427	96	1,888	11,921	0	13,905
Minnesota.....	8,430	737	43	3	9,213	8,188	753	42	0	8,983	8,523	812	45	11	9,391
Mississippi.....	2,059	639	324	0	3,022	2,144	650	388	0	3,182	2,254	799	376	0	3,429
Missouri.....	2,922	943	1,426	0	5,291	3,141	938	1,409	0	5,508	3,236	978	1,461	0	5,675
Montana.....	721	163	86	0	970	758	167	82	0	1,007	788	168	55	0	1,011
Nebraska.....	1,142	303	56	0	1,501	1,209	322	59	0	1,590	1,248	340	60	0	1,648
Nevada.....	1,298	257	291	0	1,846	1,304	256	316	0	1,876	1,461	413	315	0	2,189
New Hampshire.....	0	186	954	1	1,141	0	179	946	1	1,126	0	181	961	1	1,143
New Jersey.....	11,713	782	19	0	12,514	12,140	906	22	0	13,068	12,870	909	15	0	13,794
New Mexico.....	2,556	414	2	0	2,972	2,696	414	2	0	3,112	2,726	414	9	0	3,149
New York.....	19,279	3,927	3,310	17	26,533	20,534	3,433	3,344	15	27,326	22,254	3,906	3,296	17	29,473
North Carolina.....	7,768	1,425	633	0	9,826	8,047	1,522	676	0	10,245	8,344	1,502	645	0	10,491
North Dakota.....	841	127	74	0	1,042	891	131	69	0	1,091	816	123	183	0	1,122
Ohio (d).....	7,128	1,912	1,045	201	10,286	7,617	1,871	1,098	378	10,964	7,966	1,856	1,231	230	11,283
Oklahoma.....	2,082	588	821	0	3,491	2,132	603	863	0	3,598	2,095	593	816	0	3,504
Oregon.....	3,356	593	182	0	4,131	3,408	648	399	0	4,455	3,736	636	258	0	4,630
Pennsylvania.....	9,705	2,423	618	0	12,746	9,847	2,386	614	0	12,847	10,287	2,541	847	0	13,675
Rhode Island.....	960	204	34	2	1,200	1,002	197	33	0	1,232	1,040	185	35	0	1,260
South Carolina.....	2,416	901	735	0	4,052	2,567	879	790	0	4,236	2,688	950	739	0	4,377

See footnotes at end of table.

**ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, BY STATE — Continued**  
(In millions of dollars)

State	Actual fiscal 2014				Actual fiscal 2015				Estimated fiscal 2016						
	General fund	Federal funds	Other state funds	Bonds	Total	General fund	Federal funds	Other state funds	Bonds	Total	General fund	Federal funds	Other state funds	Bonds	Total
South Dakota.....	402	173	3	0	578	401	168	5	0	574	405	169	6	0	580
Tennessee.....	4,327	1,207	70	0	5,604	4,336	1,140	106	0	5,582	4,507	1,082	126	0	5,715
Texas.....	14,826	4,961	5,900	3	25,690	18,683	4,784	4,056	3	27,526	19,221	4,948	4,219	0	28,388
Utah.....	2,654	419	60	0	3,133	2,756	415	90	0	3,261	2,848	516	217	0	3,581
Vermont.....	357	121	1,103	8	1,589	370	116	1,176	7	1,669	387	117	1,212	10	1,726
Virginia.....	5,302	967	678	0	6,947	5,471	906	939	0	7,316	5,593	962	702	0	7,257
Washington (e).....	7,219	916	348	139	8,622	7,647	828	374	250	9,099	8,665	757	152	171	9,745
West Virginia.....	1,969	346	14	23	2,352	1,970	340	14	23	2,347	1,975	340	15	23	2,353
Wisconsin.....	5,915	782	238	0	6,935	6,080	875	253	0	7,208	6,277	842	257	0	7,376
Wyoming.....	2	28	964	0	994	0	3	763	0	766	1	0	933	0	934

Source: National Association of State Budget Officers, State Expenditure Report (Fiscal 2014–2016).

Note: Small dollar amounts, when rounded, cause an aberration in the percentage increase. In these instances, the actual dollar amounts should be consulted to determine the exact percentage increase.

Key:

(a) School personnel are paid at the school district level -- state costs for employer contributions to employee pensions and health benefits only reflect Colorado Dept. of Education personnel. Funds library-related programs across the state.

(b) Increase in elementary and secondary education in fiscal 2015 partially attributable to transfer of Care 4 Kids funding from Department of Social Services to the Office of Early Childhood.

(c) Figures reflect K-12 education, the Michigan Department of Education, adult education and pre-school. Employer contributions to current employees' pensions and health benefits are reported for

Department of Education employees and partially excluded for employees of K-12 schools. Effective for fiscal 2013, state funds partially offset employer-paid retirement obligations for employees of K-12 schools. Fiscal 2014 actual spending is adjusted from the 2014 published survey to correct an overstatement of \$196.0 million in spending from federal funds.

(d) Employer contributions to current employees' pensions are not directly appropriated, or fully funded, by the state; however, some of the unrestricted support provided to localities for elementary and secondary education is used to help cover these costs. There are no direct appropriations for employer contributions to health benefits, though it can be assumed that some of the unrestricted support provided for elementary and secondary education is used for these costs.

(e) Figures for Elementary and Secondary Education include Capital expenditures.